(2) Notwithstanding anything contained in the Vegetable Product (Excise Duty) (Amendment) (Emergency) Act, 1948 (XVIII of 1948), the duty of excise, in excess of the duty of seven rupees per cwt., levied and collected under the said Act from the 29th day of February 1948, shall be refunded to the person from whom such duty was collected.

A. RAMASWAMI MUDALIAR,
Dewan.

Order No. R. L. 162—Legis. 11-48-1, dated Bangalore, the 23rd July 1948.

Ordered that the accompanying Betel-nuts, Coffee and Tea (Excise Duties) (Amendment) Act, 1948, which received the assent of His Highness the Maharaja, on the 16th day of July 1948, be published as Act No. XLI of 1948, in the *Mysore Gazette* for general information.

S. KANAKARATNARAJ,
Legal Remembrancer and Secretary to Government, Law Department.

ACT No. XLI OF 1948.

THE BETEL-NUTS, COFFEE AND TEA (EXCISE DUTIES) (AMENDMENT) ACT, 1945.

(Received the assent of His Highness the Maharaja on the 16th day of July 1948.)

An Act further to amend the Betel-nuts, Coffee and Tea (Excise Duties) Act, 1945.

Preamble. WHEREAS it is expedient further to amend the Betel-nuts, Coffee and Tea (Excise Duties) Act, 1945 (XXI of 1945) for the purposes hereinafter appearing;

It is hereby enacted as follows:—

Short title and commencement. 1. (1) This Act may be called the Betel-nuts, Coffee and Tea (Excise Duties) (Amendment) Act, 1948.

(2) It shall come into force at once.

2. For sub-section (1) of section 1 of the Betel-nuts, Coffee and Tea (Excise Duties) Act, 1945 (XXI of 1945) (hereinafter referred to as the said Act), the following sub-section shall be substituted, namely :— Amendment of section 1 of Act XXI of 1945.

"(1) This Act may be called the Coffee and Tea (Excise Duties) Act, 1945."

3. In the said Act, the words "betel-nuts" and "betel-nuts cured" wherever they occur shall be omitted. Omission of certain words in Act XXI of 1945.

4. In section 2 of the said Act, clause (*a*) shall be omitted and clauses (*b*), (*c*), (*d*), (*e*), (*f*), (*g*), (*h*) and (*i*) shall be relettered as clauses (*a*), (*b*), (*c*), (*d*), (*e*), (*f*), (*g*) and (*h*), respectively. Amendment of section 2 of Act XXI of 1945.

5. For section 3 of the said Act, the following section shall be substituted namely :— Amendment of section 3 of Act XXI of 1945.

"3. There shall be levied and collected in such manner as may be prescribed duties of excise at the rate of three annas per lb. on all coffee cured and on all tea manufactured in Mysore."

6. In section 5 of the said Act, for the words "no person shall engage in the curing of betel-nuts or coffee or in the wholesale purchase or sale of these articles," the words "no person shall engage in the curing of coffee or in the wholesale purchase or sale of coffee" shall be substituted. Amendment of section 5 of Act XXI of 1945.

7. (1) The Betel-nuts, Coffee and Tea (Excise Duties) (Amendment) (Emergency) Act, 1948 (XIX of 1948) is hereby repealed. Repeal and savings.

But any rule made, anything done, and any action taken in exercise of any power conferred by or under the said Emergency Act shall be deemed to have been made, done or taken in exercise of the powers conferred by or under this Act, as if this Act had commenced on the 29th day of February 1948.

(2) Notwithstanding anything contained in the Betel-nuts, Coffee and Tea (Excise Duties) (Amendment) (Emergency) Act, 1948 (XIX of 1948), the duties of excise in excess of the duties of three annas per lb. on all coffee cured and on all tea manufactured in Mysore, levied and collected under the said Emergency Act, from the 29th day of February 1948, shall be refunded to the person from whom such duties were collected.

A. RAMASWAMI MUDALIAR,
Dewan.